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IRS PROVIDES UPDATED INFORMATION ON CHARITABLE ORGANIZATIONS; AGENCY ALERTS DISASTER RELIEF CHARITIES OF NEW DEVELOPMENTS

WASHINGTON - The Internal Revenue Service today released updated information to help charities assist disaster victims and their families, particularly those charities established in connection with the Sept. 11 terrorism attacks.

The IRS has updated the advanced text of its publication -- Disaster Relief: Providing Assistance Through Charitable Organizations – to include guidance explaining new rules for charities established under the "Victims of Terrorism Tax Relief Act of 2001." This revised publication includes two new sections:

- The first explains the special rules that apply only to new and existing charities providing disaster relief to victims of Sept. 11.
- The second addresses the rules for qualified disaster relief payments by employersponsored assistance programs.

The IRS has also mailed letters to Sept. 11 relief organizations alerting them to the new rules and advising them of this and other pertinent publications. The letter explains recent developments that affect these organizations and offers tips and resources to help them accomplish their charitable mission.

"The IRS shares the concerns of these organizations that their actions further their exempt purposes, and we want to help them ensure funds are distributed timely and efficiently," said Steven T. Miller, Director of Exempt Organizations. "This additional guidance will answer many of the questions disaster relief organizations may have."

The letter also advises the charities that, in light of the considerable funds contributed for September 11 disaster relief and the importance of the issues involved, the IRS will be reviewing available information and will contact certain organizations for additional information about their activities.

The advanced text of the publication and the letter to the charities are available at www.irs.gov.